



Tax & General Regulations Update

The following is a list of the new tax & general regulations.
All regulations are available in Indonesian.

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	237/PMK.010/2020	30 December 2020	Customs & Excise	Perlakuan Perpajakan, Kepabeanan, dan Cukai pada Kawasan Ekonomi Khusus	Tax, Customs, and Excise Treatment in Special Economic Zones
2	236/PMK.010/2020	30 December 2020	Income Tax	Perubahan atas Peraturan Menteri Keuangan Nomor 202/PMK.010/2017 tentang Pelaksanaan Perlakuan Pajak	Amendment of Minister of Finance Regulation Number 202/PMK.010/2017 concerning

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				Penghasilan yang Didasarkan pada Ketentuan dalam Perjanjian Internasional	Implementation of Income Tax Treatment Based On Provisions in International Agreements
3	235/PMK.010/2020	30 December 2020	Income Tax	Organisasi Internasional dan Pejabat Perwakilan Organisasi Internasional yang Tidak Termasuk Subjek Pajak Penghasilan	International Organizations and Representative Officials of International Organizations Not Included in Subjects of Income Tax
4	220/PMK.03/2020	28 December 2020	Value Added Tax	Tata Cara Penghitungan dan Pemungutan Pajak Pertambahan Nilai atas Penyerahan Liquefied Petroleum Gas Tertentu	Procedure for Calculation and Collection of Value Added Tax on Delivery of Certain Liquefied Petroleum Gas
5	PER-23/PJ/2020	28 December 2020	Income Tax	Bentuk dan Tata Cara Pembuatan Bukti Pemotongan/Pemungutan Unifikasi serta Bentuk, Isi, Tata Cara Pengisian, dan Penyampaian Surat Pemberitahuan Masa Pajak Penghasilan Unifikasi	Format and Procedure for Preparation of Evidence on Withholding/Collection of Unification as well as Format, Content, and Procedure for Completion, and Submission of Unification Periodic Income Tax
6	PER-01/PJ/2021	8 January 2021	Stamp Duty	Tata Cara Pelunasan Selisih Kurang Bea Meterai yang Terutang	Procedures for Settlement of Shortfall on Stamp Duty Payable for Documents in the

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				atas Dokumen Berupa Cek dan Bilyet Giro	Form of Checks and Bilyet Giro
7	57/KMK.10/2020	29 December 2020	General Tax	Tarif Bunga sebagai Dasar Penghitungan Sanksi Administrasi Berupa Bunga dan Pemberian Imbalan Bunga Periode 1 Januari 2021 sampai dengan 31 Januari 2021	Interest Rates as the Basis for Calculating Administrative Sanctions in The Form of Interest and Granting of Interest Compensation for the Period of 1 January 2021 until 31 January 2021
8	SE-50/PJ/2020	28 December 2020	General Tax	Petunjuk Pelaksanaan Penyelesaian Penyampaian Pemberitahuan Penggunaan Norma Penghitungan Penghasilan Neto	Implementation Instructions for Completion in Submitting Notification on Use of Net Income Calculation Norm

Contact:

Clients & Markets Deloitte Indonesia

Email: IDMarcomm@deloitte.com



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